

Tables for Percentage Method of Withholding

(For Wages Paid Through December 2009)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$138	.....	\$0	
Over—	But not over—	of excess over—	
\$138	—\$200	... 10%	—\$138
\$200	—\$696	... \$6.20 plus 15%	—\$200
\$696	—\$1,279	... \$80.60 plus 25%	—\$696
\$1,279	—\$3,338	... \$226.35 plus 28%	—\$1,279
\$3,338	—\$7,212	... \$802.87 plus 33%	—\$3,338
\$7,212	.....	\$2,081.29 plus 35%	—\$7,212

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$303	.....	\$0	
Over—	But not over—	of excess over—	
\$303	—\$470	... 10%	—\$303
\$470	—\$1,455	... \$16.70 plus 15%	—\$470
\$1,455	—\$2,272	... \$164.45 plus 25%	—\$1,455
\$2,272	—\$4,165	... \$368.70 plus 28%	—\$2,272
\$4,165	—\$7,321	... \$898.74 plus 33%	—\$4,165
\$7,321	.....	\$1,940.22 plus 35%	—\$7,321

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$276	.....	\$0	
Over—	But not over—	of excess over—	
\$276	—\$400	... 10%	—\$276
\$400	—\$1,392	... \$12.40 plus 15%	—\$400
\$1,392	—\$2,559	... \$161.20 plus 25%	—\$1,392
\$2,559	—\$6,677	... \$452.95 plus 28%	—\$2,559
\$6,677	—\$14,423	... \$1,605.99 plus 33%	—\$6,677
\$14,423	.....	\$4,162.17 plus 35%	—\$14,423

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$606	.....	\$0	
Over—	But not over—	of excess over—	
\$606	—\$940	... 10%	—\$606
\$940	—\$2,910	... \$33.40 plus 15%	—\$940
\$2,910	—\$4,543	... \$328.90 plus 25%	—\$2,910
\$4,543	—\$8,331	... \$737.15 plus 28%	—\$4,543
\$8,331	—\$14,642	... \$1,797.79 plus 33%	—\$8,331
\$14,642	.....	\$3,880.42 plus 35%	—\$14,642

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$299	.....	\$0	
Over—	But not over—	of excess over—	
\$299	—\$433	... 10%	—\$299
\$433	—\$1,508	... \$13.40 plus 15%	—\$433
\$1,508	—\$2,772	... \$174.65 plus 25%	—\$1,508
\$2,772	—\$7,233	... \$490.65 plus 28%	—\$2,772
\$7,233	—\$15,625	... \$1,739.73 plus 33%	—\$7,233
\$15,625	.....	\$4,509.09 plus 35%	—\$15,625

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$656	.....	\$0	
Over—	But not over—	of excess over—	
\$656	—\$1,019	... 10%	—\$656
\$1,019	—\$3,152	... \$36.30 plus 15%	—\$1,019
\$3,152	—\$4,922	... \$356.25 plus 25%	—\$3,152
\$4,922	—\$9,025	... \$798.75 plus 28%	—\$4,922
\$9,025	—\$15,863	... \$1,947.59 plus 33%	—\$9,025
\$15,863	.....	\$4,204.13 plus 35%	—\$15,863

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$598	.....	\$0	
Over—	But not over—	of excess over—	
\$598	—\$867	... 10%	—\$598
\$867	—\$3,017	... \$26.90 plus 15%	—\$867
\$3,017	—\$5,544	... \$349.40 plus 25%	—\$3,017
\$5,544	—\$14,467	... \$981.15 plus 28%	—\$5,544
\$14,467	—\$31,250	... \$3,479.59 plus 33%	—\$14,467
\$31,250	.....	\$9,017.98 plus 35%	—\$31,250

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$1,313	.....	\$0	
Over—	But not over—	of excess over—	
\$1,313	—\$2,038	... 10%	—\$1,313
\$2,038	—\$6,304	... \$72.50 plus 15%	—\$2,038
\$6,304	—\$9,844	... \$712.40 plus 25%	—\$6,304
\$9,844	—\$18,050	... \$1,597.40 plus 28%	—\$9,844
\$18,050	—\$31,725	... \$3,895.08 plus 33%	—\$18,050
\$31,725	.....	\$8,407.83 plus 35%	—\$31,725